

**GENERAL POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE
UNITED STATES PATENT AND TRADEMARK OFFICE**

I hereby appoint:

Practitioners associated with the Customer Number

22850

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

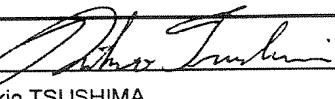
Assignee Name and Address:

KAO CORPORATION
14-1, Nihonbashikayabacho 1-chome , Chuo-ku, Tokyo 103-8210 JAPAN

A statement under 37 CFR 3.73(b) is attached.

SIGNATURE OF ASSIGNEE OF RECORD

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature		Date: Feb. 16, 2005
Name	Rikio TSUSHIMA	Telephone: 81-3-3660-7111
Title	Corporate Associate Officer, Vice President-Global Intellectual Property	

STATEMENT UNDER 37 CFR 3.73(b)

Applicant/Patent Owner: Tomoshige UMEDA, et al.

Application No./Patent No.: 10/584,494 Filed/Issue Date: June 22, 2006

Entitled: PET FOOD

KAO CORPORATION, a Corporation
(Name of Assignee) (Type of Assignee, e.g., corporation, partnership, government agency, etc.)

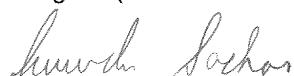
States that it is:

1. the assignee of the entire right, title, and interest; or
2. an assignee of less than the entire right, title and interest.

The extent (by, percentage) of its ownership interest is _____ %

in the patent application/patent identified above by virtue of an assignment from the inventor(s) of the patent application/patent identified above. A copy of the assignment is attached. The assignment was previously recorded or is being recorded concurrently herewith.

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.



Surinder Sachar
Registration No. 34,423

Signature

March 2 2007

Date

Norman F. Oblon

Printed or Typed Name

(703) 413-3000

Telephone Number

24,618

Registration Number

Assignment of Application

WHEREAS, I(WE) (1) Tomoshige UMEDA (2) Kazuya OTSUJI

All c/o Kao Corporation Research Laboratories, 1-3, Bunka 2-chome, Sumida-ku, Tokyo 131-8501 JAPAN

INSERT NAMES
AND RESIDENCE
ADDRESS OF
THE INVENTORS:

have invented certain new and useful improvements in PET FOOD.

have invented certain new and useful improvements in: PET FOOD

(Application No. 10/584,494, filed June 22, 2006), and

WHEREAS, Kao Corporation

INSERT NAME
AND ADDRESS OF
COMPANY OR
OTHER ASSIGNEE

(hereinafter referred to as "ASSIGNEE") having a place of business at: 14-10, Nihonbashikavabacho 1-chome, Chuo-ku, Tokyo 103-8210 JAPAN is desirous of acquiring the entire right, title and interest in and to said invention and in and to any Letters Patent that may be granted therefore in the United States and its territorial possessions and in any and all foreign countries;

NOW, THEREFORE, in consideration of the sum of FIVE DOLLARS (\$5.00), the receipt whereof is hereby acknowledged, and for other good and valuable consideration, I (WE), by these presents do sell, assign and transfer unto said ASSIGNEE, the full and exclusive right to the said invention in the United States and its territorial possessions and in all foreign countries and the entire right, title and interest in and to any and all Letters Patent which may be granted therefor in the United States and its territorial possessions and in any and all foreign countries and in and to any and all divisions, reissues, continuations, substitutions and renewals thereof.

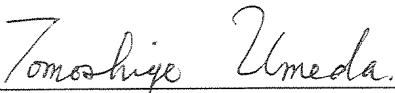
I (WE) hereby authorize and request the Patent Office Officials in the United States and its territorial possessions and any and all foreign countries to issue any and all of said Letters Patent, when granted, to said ASSIGNEE as the assignee of my (our) entire right, title and interest in and to the same, for the sole use and behoof of said ASSIGNEE, its (his) successors and assigns, to the full end of the term for which said Letters Patent may be granted, as fully and entirely as the same would have been held by me (us) had this Assignment and sale not been made.

COPY

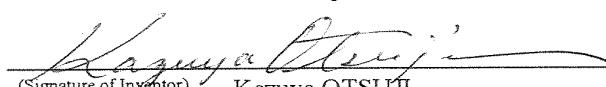
Further, I (WE) agree that I (WE) will communicate to said ASSIGNEE or its (his) representatives any facts known to me (us) respecting said invention, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuation, substitute, renewal and reissue applications, execute all necessary assignment papers to cause any and all of said Letter Patent to be issued to said ASSIGNEE, make all rightful oaths, and, generally do everything possible to aid said ASSIGNEE, its (his) successors and assigns, to obtain and enforce proper protection for said invention in the United States and its territorial possessions and in any and all foreign countries.

The undersigned hereby grant(s) the firm of Oblon, Spivak, McClelland, Maier & Neustadt, P.C. of 1940 Duke Street, Alexandria, Virginia 22314 the power to insert on this assignment any further identification, including the application number and filing date, which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document.

Date: 3. March 2006


 (Signature of Inventor) Tomoshige UMEDA

Date: 3. March 2006


 (Signature of Inventor) Kazuya OTSUJI

Date: _____

(Signature of Inventor)

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

ATTORNEYS AT LAW
 1940 DUKE STREET
 ALEXANDRIA, VIRGINIA 22314